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SUMMARY RECORD OF THE 20th MEETING

Chairman: Mr. ABELIAN (Armenia)
(Vice-Chairman)

Chairman of the Advisory Committee on Administrative and Budgetary Questions: Mr. MSELLE

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In the absence of Mr. Vilchez Asher (Nicaragua), Mr. Abelian, (Armenia), Vice-Chairman, took the Chair.

The meeting was called to order at 3.15 p.m.

AGENDA ITEM 116: PROPOSED PROGRAMME BUDGET FOR THE BIENNIUM 1996-1997 (continued) (A/50/6 (vols. I and II), A/50/7 and A/50/16)

(a) Administrative expenses of the United Nations Joint Staff Pension Fund (A/50/7/Add.1 and A/50/312)

1. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions) said that the Advisory Committee had considered the report of the Standing Committee of the United Nations Joint Staff Pension Board (A/50/312) and had submitted its opinions and recommendations in document A/50/7/Add.1. The Standing Committee's report contained that body's opinions and recommendations with regard to the revised budget estimates for the biennium 1994-1995, the budget estimates for the biennium 1996-1997 and the authorization for contributions to the Emergency Fund.

2. With regard to the revised estimates for 1994-1995, the Standing Committee had approved the amount of $40,517,600 (para. 10), which represented an increase of $835,500 over the revised estimates approved in 1994. The Advisory Committee was recommending approval of those revised estimates for the 1994-1995 biennium.

3. The budget estimates proposed by the Standing Committee for the biennium 1996-1997 totalled $40,601,700, broken down into $13,740,000 for administrative costs (paras. 32-67) and $26,861,700 for investment costs (paras. 68-81). Those estimates included a provision to cover administrative costs for 106 established posts. Three new established posts were envisaged - one P-4 and two General Service posts - together with the reclassification of four posts - one P-3 post to the P-4 level and three General Service posts to the G-7 level. As stated in paragraph 8 of its report, the Advisory Committee was recommending approval of those requests.

4. It was apparent from paragraph 24 of the Standing Committee's report that no agreement had yet been reached on long-term arrangements for internal auditing of the accounts of the United Nations Joint Staff Pension Fund. The Standing Committee had therefore adopted a temporary solution whereby the Office of Internal Oversight Services would extend internal auditing services to the Fund until the Joint Staff Pension Board had considered the matter at its next session, in the course of which it would be drawing up budget estimates for the biennium 1998-1999. The Advisory Committee concurred in the proposal of the Secretary of the Pension Board that an amount of $512,000 should be allocated to cover the costs of internal audits of the Fund's administrative activities and investment operations, as was explained in paragraph 52 of the Standing Committee's report.

5. The Office of Internal Oversight Services, however, had put the estimated cost of the internal audit function at $964,200, as related in paragraphs 44 to 54 of the same report. The Advisory Committee was recommending that all

internal audit costs should be reflected in the administrative budget under a separate provision for internal audit. It also considered that the outside firm responsible for the investment audit should be selected under international competitive bidding, in accordance with the Financial Regulations of the United Nations.

6. With regard to the submission of audit reports, the Advisory Committee was recommending in paragraphs 14 and 15 of its report that the Pension Board should provide clarification and guidance to its Secretary concerning the arrangements to be made with the Office of Internal Oversight Services in that respect. The Board should also clarify whether the arrangements with that Office should be on the basis of a fee for service rather than the financing of a dedicated unit in the Office.

7. In paragraphs 16 to 24 of its report, the Advisory Committee dealt with investment costs. The budget proposals in that regard included staffing requirements of 30 established posts for the Fund's Investment Management Service. Those requirements consisted of the establishment of six new posts, through the establishment of two additional posts, one D-1 and one P-5, and the conversion to established posts of one P-4 level post and three General Service posts. The reclassification of one D-1 post to the D-2 level and one P-3 post to the P-4 level was also requested. In paragraph 24 of its report, the Advisory Committee was recommending that the Pension Board, at its next session, should address the staffing proposals for the Investment Management Service.

8. It was implied that, until the Pension Board determined the question of conversion, the four temporary posts would be maintained. With regard to the request for reclassification of one P-3 post to the P-4 level, the Advisory Committee, consistent with its opinion that the Secretary-General could reclassify posts between the P-2 and the P-5 levels, was recommending approval of that request.

9. It had not been easy for ACABQ to arrive at that conclusion; the representatives of the Secretary-General had put up a strong defence of the proposals, particularly for the new posts and for the reclassification of the D-1 post to the D-2 level. However, in view of the intense discussion of the matter in the Standing Committee, and taking into account the fact that under the regulations of the Fund, the Board was vested with the authority to submit to the General Assembly recommendations on the administrative and investment expenses of the Fund, the Advisory Committee had felt that the difficulties encountered in the Standing Committee on the question should be resolved by the full Board and that the Board should give its definite recommendation on the staffing arrangements proposed by the Secretary-General.

10. Mr. CONNOR (Under-Secretary-General for Administration and Management) said that, for the Secretary-General to continue to fulfil his fiduciary responsibilities, the staff of the Investment Management Service must be strengthened. The current number and level of posts were severely inadequate, considering the expected growth of the portfolio, its extensive diversification, the complexity of the investments and the primary need to monitor investments closely. The Service was currently staffed by 24 persons: one D-1, three P-5, two P-4, three P-3 and 15 General Service staff. Only four of the nine

Professional staff were full-time portfolio managers. The portfolio had investments in 46 countries in 30 different currencies and 1,300 securities in 650 industrial sectors. Sixty-three per cent was invested in equities, in 850 specific stock positions, which required a much higher level of monitoring than the more passive needs of bonds of earlier years.

11. The human resources requested in the proposed budget for the biennium 1996-1997 for investment costs were very modest. After a review of the staffing table and the classification of posts in the Investment Management Service, the Office of Human Resources Management had recommended that the level of some posts should be upgraded and that additional posts should be created. A total of six posts was requested in the budget: four temporary posts which had been approved in 1995 and two new posts. The resources requested for the biennium 1996-1997 were less than those requested in the revised budget for the biennium 1994-1995. It was estimated that the investment costs for managing the portfolio would be merely nine basis points, or 0.09 per cent, of the market value of the Fund as at 30 September 1995. Those costs were considerably less than those of the World Bank, which amounted to 50 basis points, or the average global balanced fund with a management fee of 80 basis points, or global mutual funds, which charged an average of 120 basis points, or 15 times the cost of the management of the Fund.

12. According to its report, the Advisory Committee accepted the budgetary proposals, but believed that the Pension Board, should address the staffing requirements at its meeting in 1996. Unfortunately, the resources were needed immediately, not in 1996. The responsibilities of managing a fund of that size were enormous, and appropriate staff were needed. He believed, therefore, that it was not realistic to expect good investment managers to join the Investment Management Service with no assurance of established posts. He reiterated that the Service did not have sufficient resources to enable the Secretary-General to continue to meet his fiduciary responsibilities.

13. Mr. DJACTA (Algeria) and Mr. OWADE (Kenya) supported the Secretariat's request.

14. Mr. GODA (Japan) said that his delegation supported the recommendations of the Advisory Committee.

15. The CHAIRMAN took it that the Committee had concluded its general discussion of the matter and had decided to refer it to informal consultations for further review and appropriate action.

(b) First reading (continued)

Section 21. Human rights

Section 22. Office of the United Nations High Commissioner for Refugees

Section 23. United Nations Relief and Works Agency for Palestine Refugees in the Near East

16. The CHAIRMAN invited the Chairman of the Advisory Committee on Administrative and Budgetary Questions to present sections 21, 22 and 23 of the proposed programme budget.

17. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions) said that both the Board of Auditors and the Office of Internal Oversight Services had drawn attention to serious shortcomings in the administrative and personnel practices of the Centre for Human Rights. As the Advisory Committee had noted in paragraph VI.4 of its report (A/50/7), the programme of work for 1994-1995 remained much the same as that for 1992-1993, despite the fact that the resource level had been increased by 20 per cent. As for the following biennium, the Centre was reappraising its programme of work with the assistance of a consultant firm. The results of that reappraisal would be used for restructuring the Centre and improving its effectiveness, along the lines suggested by the Office of Internal Oversight Services, as well as for determining the level of resources that would be required in 1996-1997. The restructuring exercise was expected to be finalized by October 1995.

18. The Advisory Committee addressed the issue of clarifying the respective responsibilities of the High Commissioner and those of the Assistant Secretary-General for Human Rights in paragraph VI.8 of its report, and would welcome additional information on that matter from the Secretariat.

19. Advisory services and technical cooperation were an increasingly important component of the Centre's programme of work. The Advisory Services and Technical Assistance Branch was currently being reorganized and a training programme for staff initiated with a view to enhancing the Centre's effectiveness in that area.

20. The extensive publications programme of the Centre should be re-examined for the purpose of ensuring that all publications fulfilled an identifiable need and were produced in a cost-effective manner.

21. In reviewing the Secretary-General's proposals, the Advisory Committee had taken into account the conclusions and recommendations of the Office of Internal Oversight Services. The Secretary-General proposed the conversion of 21 existing temporary posts into established posts, and the creation of one P-5 post to strengthen the administrative services of the Centre and one P-3 post in the Office of the High Commissioner. For the reasons stated in paragraph VI.11 of its report, the Advisory Committee recommended that the decision to convert the 17 temporary posts should be deferred and that only the requested P-5 post should be established.

22. With regard to section 22, in accordance with article 20 of the statute of the Office of the United Nations High Commissioner for Refugees (UNHCR), administrative expenditure relating to the functioning of the Office was borne by the regular budget of the United Nations. Over the years, a policy of moderation had been followed with respect to the level of resources provided in the budget for that purpose. Under current arrangements, the regular budget financed a staffing table of 244 established posts, while at 1 July 1995, 5,022 posts were being funded from extrabudgetary resources. The Secretary-General and the High Commissioner would carry out in 1996 a review of the existing arrangements for funding, as requested by the General Assembly in its resolution 48/228 A, and communicate the results to the General Assembly.

23. The operations of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) (section 23) were financed from extrabudgetary resources. In its resolution 3331 B (XXIX), of 17 December 1974, the General Assembly had decided that the expenses for salaries of international staff in the service of UNRWA which would otherwise be a charge on voluntary contributions, should be financed by the regular budget of the United Nations for the duration of the Agency's mandate. As a consequence of that resolution, 92 posts of international staff were currently funded from the regular budget. However, UNRWA also employed 82 internationally recruited staff who were paid from project funds. In its report on the budget of UNRWA which it had submitted to the Advisory Commission on UNRWA, the Advisory Committee had requested information on the source of funding for the termination benefits payable to those staff, given that UNRWA had begun to accumulate reserves for the payment of termination benefits to local staff, in light of the possibility that political events in the region might bring an end to the mandate of the Agency.

24. The Advisory Committee noted that no report had been submitted on the financial impact of the move of UNRWA headquarters from Vienna to Gaza. The budget for the move was estimated at $13.5 million, but the Advisory Committee was of the view that, unless alternative plans were made to deal with any problems caused by the lack of sufficient funding for the move, the Agency's operations could be seriously affected.

Section 21. Human rights

25. Mr. MUÑOZ (Spain), speaking on behalf of the European Union, said that it welcomed the proposal by the Secretary-General contained in section 21 of the proposed programme budget, as well as the increase - albeit modest - in proposed resources. The resources dedicated to human rights represented only 1.8 per cent of the total programme budget; that proportion was inadequate and did not reflect the priority which should be attached to the area. Additionally, the proposed increase in resources reflected for the most part the "delayed impact" of the posts established during the biennium 1994-1995; if those posts were not considered, the proposed budget for the biennium 1996-1997 would reflect a decrease compared with that for the biennium 1994-1995. The European Union agreed that there was much to be improved in the management of the Centre for Human Rights if it was to work efficiently, and that its restructuring should be carried out as soon as possible. It welcomed the selection of a qualified administrative executive officer to assist in improving the management of the Centre.

26. The full implementation of the mandates of the Vienna Conference and of the legislative organs of the United Nations and the efficient operation of the Centre after its restructuring, would however require a greater proportion of regular budget resources than was proposed. It should also be recalled that the promotion and protection of human rights, taking into account their preventive impact, contributed to limiting United Nations costs in respect of humanitarian catastrophes and peace-keeping.

27. With respect to the recommendation of the Advisory Committee that the conversion of some temporary posts to permanent posts should be deferred, he said it was difficult to demand a high level of efficiency from the Centre when significant new mandates had been assigned to it without commensurate human and financial resources. The conversion of temporary posts into permanent posts did not imply an increase in the human resources available to the Centre, but it could have a very important positive effect on staff morale. For those reasons, the European Union hoped that, in the informal consultations, the Secretariat would be able to contribute new data that would lead to the approval of the conversion of those posts.

28. Mr. HAMID (Sudan) said that the resources allocated to section 21 of the proposed programme budget were adequate, particularly in view of the recommendations of the Advisory Committee. The right to development was a fundamental human right and should be given appropriate priority in the programme of work of the Centre for Human Rights. The implementation of the spirit and the letter of the Vienna Declaration should be based on the principles of objectivity, neutrality and non-selectivity. It was essential to avoid the use of human rights as a weapon against certain States, to respect their historical and cultural circumstances, and to observe the principle of non-interference in their internal affairs.

29. The Board of Auditors had noted various deficiencies in the management of the Centre, and the Advisory Committee had stressed the need for better administrative and financial oversight. In view of that, and taking into account the ongoing restructuring of the Centre's programme of work, he wondered whether the request for the conversion of 21 temporary posts into permanent posts was timely.

30. The question of the effective use of resources in the area of human rights raised the issue of the appointment of special rapporteurs to prepare reports on the human rights situation in certain countries. Experience in that area suggested that great care must be taken in their selection. Some special rapporteurs had exceeded their mandates and had presented reports which had reflected a clear political bias or had not respected the beliefs and traditions of the countries concerned.

31. Ms. GOICOCHEA ESTENOZ (Cuba) said that her delegation believed that it was important to take into account the controversial elements involved in the programme aspects and the level of resources for section 21.

32. With regard to programme aspects, the section constituted a reinterpretation of the Vienna Programme of Action. The Committee for Programme and Coordination (CPC) had not been able to make recommendations during its 1994

session with regard to the narrative for the section, and the same situation had occurred in the Fifth Committee. It had been thought that, when the proposed programme budget was being prepared, the situation would be taken into account in order to facilitate the work of delegations and assist in reaching an agreement on the budget as a whole. Unfortunately, that had not been the case, and it was to be hoped that the serious problems regarding the programme for the section could be resolved in the negotiations on the proposed programme budget.

33. Moreover, the view of some delegations that the increase in resources was very modest was valid only if section 21 of the budget alone was considered. It would be helpful to analyse how the level of resources had risen over the past bienniums; her delegation therefore requested the Secretariat to provide information on the increases in each and every section of the budget beginning with the programme budget for the biennium 1988-1989.

34. Her delegation had studied section 21 in the light of document A/49/892, submitted by the Office of Internal Oversight Services, and shared the view of the Advisory Committee that the recommendations contained therein should have been taken into account in the preparation of the budget. It was clear that the Centre for Human Rights had not taken the measures proposed for the greater rationalization of its work. At the Vienna Conference, reference had been made to the need to rationalize the structures, procedures and programme of work of the Centre, but apparently those recommendations had not been followed, as mentioned in paragraph 9 of document A/49/892. Her delegation would like to receive updated information from the Centre on the way in which it was implementing the recommendations of the Office of Internal Oversight Services, in order to be able to take a decision on the level of resources proposed.

35. In the view of her delegation, there was a total imbalance in the distribution of resources proposed for the various subprogrammes. In paragraph 34 of General Assembly resolution 48/228 the Secretary-General had been requested to review the allocation of resources among the approved programmes. Unfortunately, that request had not been taken into account, either in the preparation of the programme budget for the biennium 1994-1995 or in the budget now under consideration. For her delegation, that would be one of the major problems when decisions had to be taken on section 21 of the budget.

36. She also noted that the extrabudgetary resources segment of table 21.1 included a Trust Fund for Support of the Activities of the Centre for Human Rights. The Secretariat should provide additional information on the objectives of the Fund and on how its resources had been used; such information was particularly important in view of the fact that the report of the Office of Internal Oversight Services made comments on irregularities in the use of extrabudgetary resources allocated to the Centre. The Secretariat should also provide information on the management of those resources, on how transparent that management was, and on the corrective measures it had taken to address the problems identified in the report of the Office.

37. The substantial increase in the item of expenditure for travel was completely justified in the case of the Office of the United Nations High Commissioner for Refugees; however, additional information should be provided on that increase with respect to the rest of the activities, since the previous

recommendations of the Advisory Committee relating to travel had been endorsed by the General Assembly. She also took note of the proposals with respect to the conversion and creation of posts; in view of their importance, some posts, such as those for the Office of the United Nations High Commissioner for Human Rights, were justifiable as such. However, with respect to other posts, including the proposed established posts, the Secretariat should consider the proposal further in the light of the recommendations of the Office and the fact that sufficient explanations had not been provided about the workload which would be assigned to such posts.

38. Paragraph 21.27 (c) of the proposed programme budget with respect to subprogramme 1 noted that fact-finding or investigatory mandates were usually entrusted to qualified independent experts and paragraph 12 of document A/49/892 indicated that the Centre should perform some of those functions. The Secretariat should explain why the proposed programme budget had neither provided for the Centre's staff to take on more of those activities nor requested more resources for those functions.

39. The secretariat should also indicate how the activities of the Centre were coordinated with those of United Nations bodies dealing with Rwanda and the former Yugoslavia in order to avoid duplication of human rights monitoring activities in the two territories. More information should also be provided on the basis used to calculate the large number of reports that appeared under the heading parliamentary services of subprogramme 1, and on the coordination of the Centre's activities with those of the Department of Public Information.

40. She would also appreciate information on the relationship between the Centre for Human Rights and the Electoral Assistance Unit, especially with regard to the preparation of reports to the General Assembly on legitimate elections. Wondering why the proposed programme budget had not clearly indicated actual activities related to the right to development, she noted that the importance which both the General Assembly and the Vienna World Conference on Human Rights had given to such activities was not reflected at all.

41. She would like information on the composition of the Centre and on staff recruitment procedures and additional information on the issue of outside expertise since, as the report of the Office had noted, outside experts implemented some substantive activities which they should not undertake. Finally, additional information should be provided on prospects for the signing of the International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families, and on the elimination of resources in the relevant part of the proposed programme budget.

42. Mr. HANSON (Canada), speaking also on behalf of Australia and New Zealand, said that there could be no questioning the urgency and importance of the needs to which the human rights and humanitarian assistance programmes of the United Nations responded. As the workload of the Centre for Human Rights continued to increase, so must the resources devoted to it.

43. He was glad to note that the Centre had taken steps to strengthen its management; however, there was a need for further improvements, an effort to which his delegation was prepared to contribute.

44. He was glad to note in particular that the Centre had reported in detail on the steps which it was taking in response to the report of the Office of Internal Oversight Services (A/49/892) and the Board of Auditors. He therefore fully supported the resource levels set out in section 21 of the proposed budget and, in particular, supported the conversion of 21 temporary posts into established posts as well as the creation of two new established posts. Those resources were required to put the administration and management of the Centre on a secure and stable basis, and to complete implementation of the recommendations of the Office of Internal Oversight Services. They would also enable the Centre to respond to any additional recommendations from the external consultancy study which had been commissioned.

45. The report of the Advisory Committee had highlighted the need for the respective functions of the High Commissioner and the Assistant Secretary-General for Human Rights to be clarified. He understood that that had been done and that the information requested would be made available to the Advisory Committee and the Fifth Committee. He also supported the Advisory Committee's recommendation that the Centre should review its publications programme.

46. Mr. KUZNETSOV (Russian Federation) said that maximum use should be made of the resources allocated for the implementation of United Nations programmes, in particular priority programmes such as those relating to peace-keeping operations, assistance to countries with economies in transition or the protection of human rights. In that regard, he noted with concern the difficulties that the Centre for Human Rights was facing, as analysed by the Advisory Committee on the basis of documentation provided by the Office of Internal Oversight Services and the Board of Auditors.

47. It was unacceptable, especially during the current financial crisis of the United Nations, that the programme of work for 1994-1995 remained much the same as for the biennium 1992-1993, despite the fact that the resource level had been increased by 20 per cent. It was vitally important for the Centre to implement the recommendations of the Advisory Committee and the Office of Internal Oversight Services on the urgency of restructuring the programme of work, since that would permit the calculation of the level of additional resources that the Centre would require for the biennium 1996-1997. He also endorsed the Advisory Committee's recommendations with respect to the reorganization of the Centre's secretariat structure, the solution to the serious weaknesses in personnel management and the review of the publications programme.

48. Mr. GODA (Japan) said that the management of the Centre for Human Rights should be improved in order for the Centre to implement its activities in the most cost-effective manner.

49. During the debate of the Committee for Programme and Coordination, his delegation had requested clarification of some activities included in the proposed programme budget which had not been mandated and some activities which had already been finalized. A representative of the Centre had explained that there were errors in the proposed programme budget. His delegation would be grateful if the representative of the Secretariat could indicate the impact of the proposed adjustments of resources provided for in the budget.

50. Mr. ODAGA-JALOMAYO (Uganda) said he was pleased to note the remarks contained in paragraph 35 of the report of the Office of Internal Oversight Services (A/49/892) regarding the restructuring of the programme of work of the Centre for Human Rights, and the process initiated by the United Nations High Commissioner for Human Rights in that connection. His delegation trusted that the restructuring process would allow the General Assembly to decide on the type of funds required for the programme and how the funds should be used, and asked to be kept abreast of developments in the process. In the event that the process had already been concluded, he asked what additional funds the Centre required for the biennium 1996-1997; if it had not, he agreed with the opinion expressed by the Advisory Committee in paragraph VI.11 of its report (A/50/7) regarding the vacant posts of chiefs of branches and sections at the Centre and the conversion of 17 temporary posts into established posts. He also trusted that the restructuring process would permit a clear definition of the functions of the United Nations High Commissioner for Human Rights and those of the Assistant Secretary-General for Human Rights, which currently appeared to overlap.

51. The Centre should adopt measures to correct the shortcomings in administration and financial management identified by the Internal Oversight Services in paragraph 25 of its report (A/49/892); that would be most beneficial for the financial stability of the Centre and the United Nations as a whole.

52. The Centre for Human Rights had provided advisory and technical cooperation services to Uganda, and he hoped that it would continue to do so; that called for the continued strengthening of its technical capacity, particularly in the areas of greatest importance for many developing countries. He hoped that the Centre would devote increasing attention to research and technical analysis activities, using the means at its disposal to achieve maximum cost-effectiveness. He emphasized that the human rights question continued to be of great importance to Uganda; his delegation would therefore offer its full support for the proposals put forward under section 21.

53. Mrs. SHEAROUSE (United States of America) said that the United States was fully committed to and strongly supported the human rights programme of the United Nations. The promotion and protection of human rights was a priority activity of the Organization; the adoption of the Vienna Declaration and Programme of Action and the establishment of the post of High Commissioner for Human Rights provided evidence of that support. Certain priority areas, including human rights, must be given increased resources through redeployment. Her delegation envisioned a steady growth in the United Nations resources devoted to the Centre for Human Rights and its activities, so as to enable it to implement fully all its mandated programmes.

54. The Secretary-General had requested the conversion of 21 temporary posts to established posts. In view of the concerns raised by the Office of Internal Oversight Services and the Advisory Committee, she concurred with the latter's recommendations on the proposed conversion of the posts. She also concurred with the recommendations of the Advisory Committee regarding the proposal for two new posts, and said that every effort should be made to accommodate the P-5 post through redeployment.

55. At a time when available resources were shrinking, it was imperative that programmes should be administered in the most efficient and effective manner. She was pleased to note that the Centre had engaged a consultant to assist in the restructuring of its programme of work, as recommended by the Office of Internal Oversight Services. The results of that exercise would allow Member States to assess the true needs of the Centre more accurately.

56. Mr. MIRMOHAMMED (Islamic Republic of Iran) said that, as indicated in paragraph 21.2 of the proposed programme budget, the programme of work for section 21 was denied from programme 35 of the revised, medium-term plan. It was clear that the revision had not been approved by the Committee for Programme and Coordination because the existing mandates had not been respected in either the draft plan or the revision. The Movement of Non-Aligned Countries, at its forty-ninth session, had rejected the revision for that reason, and its views had been stated in a letter dated 9 November 1994 from the Chairman of the Third Committee, addressed to the Chairman of the Fifth Committee. Although the General Assembly had been unable to adopt a decision regarding the revision, the revision had none the less served as a basis for the section of the budget under discussion. He wondered what purpose the General Assembly had served in that case.

57. Paragraph 21.2 also stated that the programme of work was based on the preparation of international standards, but it was not clear which standards or whether they had been approved by Member States. Mention was also made of the implementation of the standards, but it remained to be seen how they could be implemented if they had not yet been approved. There was also no mandate for monitoring mechanisms, and his delegation believed that not even the High Commissioner was empowered to undertake such activities.

58. Reference was also made to the strengthening of the infrastructures of human rights through technical cooperation activities. He questioned the relevance of such assistance in that context. The level of technical assistance provided for human rights was far in excess of assistance for development, despite the immense need to promote national economic development.

59. In paragraph 21.6, reference was made to the concept of intervention. In that particular context, intervention could only occur at the request of Member States. In addition, it was not acceptable to integrate human rights issues into economic and social development activities. There was no authorization to justify the attachment of conditions to development assistance.

60. In the table appearing in paragraph 21.8, under the entry for policy-making organs resources were allocated for the Centre for Human Rights. It was clear that the responsibility for making policy lay with the High Commissioner, while the Centre was an executive body; the proposed allocation of resources was therefore not acceptable.

61. The only element missing from the proposed programme budget was a special subprogramme relating to the right to development, a request for which had been frequently voiced by the developing countries but with which the Secretariat had not complied. In addition, his delegation was concerned by the high level of resources proposed for section 21, in comparison with others. It believed that

all sections of the budget should be dealt with equitably; section 21 was therefore not acceptable in its current form.

62. Mr. GOKHALE (India) said that his delegation supported subprogramme 3, but considered that the level of resources allocated to it were not sufficient for the volume of work involved. He would like to be assured by representatives of the Centre for Human Rights and of the Secretariat, during informal consultations, that the resources allocated would be sufficient to carry out the tasks envisaged in subprogramme 3.

63. The economic, social, cultural and civil aspects of human rights, in particular the right to development, had not received sufficient funding, in accordance with the decisions taken by the General Assembly and the Vienna Declaration and Programme of Action. He agreed with a number of other delegations that there should be a separate subprogramme dealing with the right to development in the proposed programme budget for the biennium 1996-1997. It would be helpful if, during informal consultations, the representatives of the Centre for Human Rights and the Secretariat would provide details of the exact amount of the resources allocated to that task in the proposed programme budget and would indicate whether the Centre intended to draw up a programme regarding the right to development.

64. Mr. BRISEID (Norway) said that his delegation wished to associate itself with the statements made by the Presidency of the European Union and the delegation of Canada. It attached great importance to the matter under consideration and welcomed the proposed increase in resources. Given the priority of the question and the many challenges in that field, a further increase might even be considered.

65. It was important to approve section 21 of the proposed programme budget before the end of 1995 for various obvious reasons. The promotion of human rights was a priority activity of the United Nations which should enjoy the support of all Member States. The adoption of the Vienna Declaration and Programme of Action and the establishment of the post of High Commissioner for Human Rights were evidence of that support. The promotion of human rights was cost-effective because expenditure in that field resulted in the longer term in savings in other areas, for example, peace-keeping operations. The portion of the total proposed programme budget allocated to the human rights programme was less than 2 per cent and was thus relatively modest. Acceptance of the Secretary-General's proposal regarding the human rights budget for the next biennium would underscore the commitment of the international community to that priority area.

66. The conversion of temporary posts into established posts, as proposed by the Secretary-General, would improve the effectiveness of the Centre for Human Rights by enabling it to attract the best qualified professional staff. The posts should be made permanent and the proposed new posts should be established.

67. The report of the Office of Internal Oversight Services described serious shortcomings at the Centre for Human Rights. It was to be hoped that those shortcomings would be rectified so that the United Nations could fulfil the overall goal of providing conscientious human-rights monitoring.

68. Mr. FAGUNDES (Brazil) said that his Government attached great importance to human rights activities in all their aspects. As a State party to most of the multilateral treaties and protocols dealing with human rights, Brazil had a keen interest in the matter under consideration. It therefore strongly favoured greater recognition of the importance of human rights, and the reflection of that recognition in the budgetary allocation of the resources necessary for United Nations activities in that field, in particular the programme of work of the Office of the High Commissioner for Human Rights and of the Centre for Human Rights.

69. It was important to emphasize the importance of the results of the World Conference on Human Rights and of all aspects of the Vienna Declaration and Programme of Action. That historic Conference, in which Brazil had participated actively and constructively, represented a landmark approach to human rights issues, as it had provided an opportunity for a comprehensive analysis of the international human rights system and its machinery.

70. With regard to the level of resources to be allocated to the Centre for Human Rights, his delegation was in favour of strengthening the Centre's activities. Particular emphasis should be placed on international cooperation for the promotion of all human rights. With regard to the Centre's programme of work, his delegation attached the greatest importance to the establishment of a comprehensive programme aimed at strengthening the institutions of the rule of law, which had an unquestionable impact on human rights in general. The programme had been mentioned in two General Assembly resolutions, resolutions 48/132 and 49/194, and represented not only an initiative designed to help Member States to build and strengthen their national capacities, but also an aspect of international action in the field of human rights which deserved recognition as being equal in importance to the monitoring mechanisms.

71. His delegation agreed with the delegations of Cuba and India that very little emphasis had been placed on the enjoyment of economic and social rights, in particular the right to development. That question merited a separate subprogramme and should not be included among other activities without a clear statement of objectives and the allocation of adequate human and financial resources.

72. Mr. JU Kuilin (China) said that his delegation was surprised that, at the very time when the overall level of resources was decreasing and there were cuts in the resources for many programmes, a substantial increase in resources was being requested for section 21. His delegation had always stressed that it was economic development which ensured the survival of humanity. Moreover, while important international conferences had been held and strategies, documents and programmes of action on the subject had been drawn up, resources for that sector were not being increased, but, on the contrary, had been drastically cut. In explaining those reductions, the Secretariat had emphasized rationalization and modernization. He wondered whether the same did not apply to the human rights programme. In allocating resources, one sector should not be favoured excessively to the detriment of others.

73. Some delegations had referred to duplication and overlapping of activities in other areas; the same could be said of the human rights programme, which had

wasted a substantial amount of resources. Already in 1992, the Board of Auditors had indicated that resources were being wasted in connection with the publications programme of the Centre for Human Rights. The Office of Internal Oversight Services had drawn attention to the same problem. The Centre for Human Rights had, however, so far failed to provide any explanation in that regard and had not remedied the situation. In addition, as the representative of the Islamic Republic of Iran had pointed out, programme 35 had not been approved by the General Assembly; his delegation therefore also questioned its legitimacy.

74. In conclusion, his delegation had many questions with regard to the allocation of resources and, until they had been resolved, it could not approve section 21 of the budget.

75. Ms. GOICOCHEA ESTENOZ (Cuba) said that she would appreciate more information on the reasons for the substantial increase in contractual services, which amounted to 7.3 per cent. Moreover, she pointed out that in appendix 2 of the report of the Office of Internal Oversight Services (A/49/892) a distinction was made between the functions of the High Commissioner and those of the Assistant Secretary-General for Human Rights. Her delegation would like to know how that division of labour operated in practice.

76. With regard to the statement by the representative of India, it would be helpful if the Secretariat could provide information on the total volume of resources earmarked for human rights activities in the proposed programme budget. Similar activities of one kind or another were included in other sections of the budget.

77. It was important for the Secretariat to prepare a conference room paper which would provide up-to-date information on the restructuring proposed by the Office of Internal Oversight Services and accepted by the Centre. It would also be useful if the Secretariat could provide detailed information on the Centre's staff. In that connection, the Secretariat should refer to recruitment methods, the geographical composition of the staff of the Centre, the status of interns and the total level of human resources. The data contained in section 21 did not correspond to the total level of resources; for instance, there was no reference to the number of interns, who carried out substantive activities.

78. Her delegation would appreciate information from the Secretariat concerning the activities carried out by the Centre pursuant to the decisions of the Commission on Human Rights, endorsed by the Economic and Social Council and approved by the General Assembly, relating to coercive measures.

79. Lastly, her delegation would appreciate clarification from the Secretariat with regard to the basis on which it proposed to consult with regional intergovernmental organizations such as the Council of Europe, the Organization of American States and the Organization of African Unity concerning individual complaints. It was important to know under what mandate such consultations were authorized and how the matter was being dealt with by the Third Committee.

80. Mr. ATIYANTO (Indonesia) said that since the Committee for Programme and Coordination had not reached an agreement with regard to section 21 on human

rights, the Secretariat should explain what steps had been taken concerning the observations made at the most recent session of that body, given their importance for the Fifth Committee's deliberations on the section.

81. Mr. MONGELLA (United Republic of Tanzania) said that he supported the initiatives concerning section 21 but was concerned at the lack of clarity and emphasis on the question of the right to development. Resolution of the matter would have to await the informal consultations.

82. His delegation hoped that an explanation would be given of the status of the restructuring currently under way, with a view to adopting a decision on the requests; at the moment, it supported the recommendations by the Advisory Committee on the matter.

83. Mr. TAKASU (Controller) said that since the Committee for Programme and Coordination had not approved the revised estimates for the biennium 1994-1995, the Secretary-General had prepared the current proposed budget on the basis of the first revision of the medium-term plan for the period 1992-1997 adopted by the General Assembly in 1992; accordingly, the powers of the General Assembly in the matter at hand had not been usurped.

84. As to the level of resources allocated to section 21 in the proposed budget for the period 1996-1997, although human rights was a priority area, appropriations had been issued only to cover basic requirements, amounting to a real increase of $3 million compared to the current biennium. However, additional resources were needed owing to the so-called "delayed impact" resulting from the General Assembly's decision to convert 21 posts from the general temporary assistance category to temporary posts for the forthcoming biennium. Implementing that decision would require $4.4 million, whereas the proposed budget requested only $3 million; the difference would be offset through savings from greater efficiency with respect to general operating expenses, supplies and other items. Consequently, the net amount of $3 million requested was a reasonable increase.

85. With regard to the recommendation by the Office of Internal Oversight Services that the functions of the High Commissioner and the Assistant Secretary-General for Human Rights (A/49/892, appendix II) should be clearly delimited, the Secretary-General believed that, given the strategic importance of the medium-term plan, the High Commissioner should play a greater role in its preparation, as contrasted with the opinion of the Office that the medium-term plan was the responsibility of the Assistant Secretary-General. Accordingly, the Secretariat proposed that the two officials should work as a team: the High Commissioner would be responsible for the planning and formulation of strategic policies designed to coordinate and facilitate the activities of the United Nations in the field of human rights and the Assistant Secretary-General for his part, would be responsible for the day-to-day management of the operational activities of the Centre for Human Rights.

86. With regard to the structure of the Centre, the Secretary-General proposed that there should be five uniform subdivisions, each of which would be headed by an officer at the D-1 level, which would mean that one post would be downgraded from D-2 to D-1.

87. With regard to the programme of work and methods of work of the Centre, the High Commissioner had received advice from independent consultants; his report was nearly completed and it was to be hoped that his recommendations would be taken into account.

88. As to the total resources allocated in the regular budget to the Centre for Human Rights, apart from the resources in section 21, resources also were provided in section 20. Out of nearly $50 million allocated for the latter section in the proposed budget for the forthcoming biennium, the Centre for Human Rights would receive approximately $4.4 million, which was very close to the amount allocated to it in section 21.

89. Turning to table 21.2, he explained that the increase of nearly $1 million for travel costs was explained by the fact that, in accordance with the mandate entrusted to him by the Economic and Social Council, the Special Rapporteur would have to travel more. As to the figures for contractual services, the increase of $41,000 proposed for the forthcoming biennium arose from the need to expand data-processing services, an increase which would be compensated for by a reduction in other contractual services.

90. As to the priority given to the right to development, the work of the Centre had been built around the four specific subprogrammes under the current mandate, namely, programme 35 of the medium-term plan, as approved by the General Assembly in 1992. However, an effort had been made to incorporate that important question in the activities of the Working Group on the Right to Development and in subprogrammes 2 and 4.

91. With regard to the publications programme, very close attention was being paid to the observations of the Board of Auditors and the Office of Internal Oversight Services and considerable emphasis would be placed on coordination with the Department of Public Information (DPI). The majority of the publications represented documentation for meetings. The information materials and services referred to in subprogramme 1 related to visits by Special Rapporteurs and conferences and seminars organized by the Centre and did not duplicate the work of DPI.

92. The conversion of 21 temporary posts to permanent posts would substantially enhance the Centre's situation with respect to human resources. It was not possible to offer contracts lasting more than six months, which made it difficult to attract qualified staff and to give due consideration to equitable geographical distribution.

93. With regard to staff available outside the framework of the programme budget, the Centre had traditionally used the services of many trainees at no cost whatsoever to the Organization. The Centre currently had 60 trainees.

94. Mr. HALBWACHS (Director, Programme, Planning and Budget Division) confirmed that the proposed budget had not included resources for the Committee on the Protection of the Rights of All Migrant Workers and Members of Their Families because it had not been expected that the relevant international convention would enter into force during the 1996-1997 biennium.

95. Staff travel costs accounted for approximately $1.8 million out of a total of $8.4 million for the entry. The remaining $6.6 million covered travel by representatives attending meetings of policy-making bodies and travel by Special Rapporteurs and experts designated by the Commission on Human Rights and the Economic and Social Council.

96. Ms. GOICOCHEA ESTENOZ (Cuba) said that most of her questions remained unanswered and that she did not share the views of the Controller concerning the legislative bases for the programme of work under section 21. The new mandates should be incorporated exactly as they had been decided upon - which had not been done - particularly in view of the reinterpretation of many aspects of the Vienna Declaration. With regard to the allocation of resources, the Secretariat's explanations had added nothing to what had already been set out in the proposed budget, and she therefore requested an appropriate response to her delegation's questions at the first informal meeting.

97. The CHAIRMAN said that it was his understanding that the Committee had completed the first reading of section 21 of the proposed programme budget for the biennium 1996-1997 and that it would consider it further and take appropriate action in informal consultations.

The meeting rose at 5.55 p.m.

UNITED NATIONS

General Assembly

FIFTIETH SESSION

Official Records

FIFTH COMMITTEE
21st meeting
held on
Monday, 6 November 1995
at 10 a.m.
New York

SUMMARY RECORD OF THE 21st MEETING

Chairman: Mr. VILCHEZ ASHER (Nicaragua)

later: Mr. AMARI (Tunisia)
(Vice-Chairman

Chairman of the Advisory Committee on Administrative and Budgetary Questions: Mr. MSELLE

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The meeting was called to order at 10.20 a.m.

TRIBUTE TO THE MEMORY OF YITZHAK RABIN, PRIME MINISTER OF ISRAEL

1. At the invitation of the Chairman, the members of the Committee observed a minute of silence.

AGENDA ITEM 113: FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS: (A/49/943; A/50/327 and A/50/560)

(a) UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH (A/50/5/Add.4)

(b) VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES (A/50/5/Add.5)

2. Mr. SOMIAH (Chairman of the Board of Auditors), introducing the reports of the Board of Auditors, said that the Board's indicative budget of $8.2 million from all sources for the biennium 1996-1997 reflected the amounts charged by the Board for conducting external audits but excluded secretariat-related costs. The General Assembly's recent decision to amend the Financial Regulations and Rules in order to place the financial period for peace-keeping operations on an annual basis meant that the Board would have to present annual instead of biennial reports on such operations. The consequent increase in audit coverage would result in additional audit fees, given the expected increase in workload.

3. The Board was not only strengthening the audit of peace-keeping operations, but also taking steps to strengthen external oversight. For example, the Panel of External Auditors of the United Nations had recently decided to recognize the auditing standards of the International Organization of Supreme Audit Institutions (INTOSAI) as its core standards and to adopt the international standards on auditing issued by the International Federation of Accountants (IFAC) as the Panel's new auditing guidelines. The Board had also taken action to revise the audit manual and had made suggestions for improving the transparency of financial statements. It proposed to continue the practice of carrying out horizontal reviews on relevant topics in each biennium and of reviewing procurement practices in all units of the Organization.

4. With regard to the timely and effective implementation of its recommendations, the Board was of the view that the Administration should implement those which could be implemented without delay and work out a schedule for implementing those which required amendment of the rules and procedures. The Board was considering methods to identify persistent irregularities in order to enable the Advisory Committee on Administrative and Budgetary Questions (ACABQ) to follow up such cases and to ascertain from the Administration the reasons for their recurrence.

5. The Board had established a reasonable working relationship with the Office of Internal Oversight Services. It was important, however, to have a clear appreciation of the respective roles of the two bodies. A strong and independent audit function should continue to be at the core of the United Nations accountability arrangements and the roles of internal and external audit

should be kept separate. By its very definition, internal audit should form part of the overall internal control system established by management, while external audit was the means of providing objective information, advice and assurance to the General Assembly through independent financial audits and management reviews. In that connection, the Board had taken note of the Advisory Committee's request that it should report on whether its recommendations for improving the work of the Internal Audit Division had been implemented.

6. With regard to the term of office of members of the Board, the Board's proposal in favour of the adoption of a six-year term, which would bring the term of appointment into line with biennial accounting and give each member sufficient time to have a significant impact on the work of the Board, was still before the General Assembly.

7. In its report on the audit conducted at the headquarters of the United Nations High Commissioner for Refugees (UNHCR) and in eight field offices (A/50/5/Add.5), the Board had noted the comfortable overall liquidity position of UNHCR. Its review of the control exercised by UNHCR over its implementing partners, however, had established that the procedure was weak and in need of substantial improvement. Various aspects of programme management, including planning, programme formulation and appraisal were deficient. The system adopted by field offices and implementing partners for budgeting, accounting and the auditing of expenditures also needed to be streamlined. Moreover, the system of project reporting and monitoring was defective and the overhead costs of UNHCR implementing partners needed to be controlled through the establishment of appropriate norms.

8. The procurement system of UNHCR could be improved by streamlining the system of purchase planning and framework agreements and by giving adequate publicity to tenders and vendor performance analysis. The Board welcomed the decision of UNHCR to implement most of its recommendations on procurement. Weaknesses in the procedures for property management could be addressed through the introduction of new asset management software. The Board proposed to keep the matter under review.

9. The Board had also observed various irregularities in the hiring of consultants, including the retrospective regularization of appointments, the engagement of consultants to perform the functions of regular staff and the automatic extension of consultants' contracts without the mandatory break in service and without any performance evaluation. He hoped that the correct procedures would be followed in the future. While the Administration of UNHCR had initiated action on many of the Board's recommendations, implementation at the field level had not been satisfactory.

10. Turning to the Board's report on the United Nations Institute for Training and Research (UNITAR) (A/50/5/Add.4), he said that the Board welcomed the decision of UNITAR to establish an operating reserve for the General Fund, initially set at 5 per cent of annual expenditure. It was, however, concerned that 15 projects under the Special Purpose Grants Fund had had deficit balances at the end of the year. Since the United Nations had reaffirmed that it was under no obligation to make good such deficits, it would be prudent for the

Administration of UNITAR to write them off against the General Fund in cases where the amounts due were not collectable.

11. The Board had noted several instances in which UNITAR had awarded contracts without using the purchasing services of the United Nations Office at Geneva and without observing the Organization's rules on the soliciting of tenders. Accordingly, it had recommended that the Institute should adhere more closely to the Financial Regulations and Rules of the United Nations.

12. Referring to the report on the liquidation audit of the United Nations Transitional Authority in Cambodia (UNTAC) (A/49/943), he said that the Board would have to review the final status of the liquidation in view of the many unresolved issues and the incomplete nature of the liquidation documentation available at the time of its audit. Many of the findings and recommendations contained in the report, however, would have bearing on all missions under liquidation in the future and the Administration should view the report as a useful instrument for taking the necessary advance action before such liquidation processes were initiated.

13. The findings of the report which should form the basis for future missions included the need for the timely appointment of liquidation teams; the advantage of establishing an asset disposal oversight committee; the desirability of establishing through an independent team of officials the realizable values of relevant property; and the need for adequate disclosure about the policy of not affording credits to the liquidating missions in respect of assets transferred to other missions. The follow-up actions specific to UNTAC included reconciliation of the different values of the total assets reported in the Secretary-General's report and the status report, and follow-up of the various pending acknowledgements of assets transferred to other missions and United Nations entities along with detailed investigations of the deficiencies.

14. The items that had yet to be acknowledged at the time of the audit included a fleet of 968 vehicles which had been sent to other missions and 383 minibuses which had been procured for UNTAC but directed to other missions. The Board had recommended that the review of the outstanding property write-off cases should be expedited in order to determine the accurate value of the assets which had been written off from UNTAC. The Board proposed to verify the accuracy of the information on the acknowledgement of the transfer of the assets of UNTAC which it had recently received from the Administration. Finally, the liquidation process should be completed in the shortest possible time in order to minimize costs and to prevent the process from assuming the semblance of an ongoing concern. The achievement of that objective, however, required the early settlement of the unpaid assessed contributions of Member States.

15. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions), introducing the Advisory Committee's report on the financial reports and audited financial statements and reports of the Board of Auditors (A/50/560), said that, as noted in its first report on the proposed programme budget for the biennium 1996-1997 (A/50/7, para. I.5), the Advisory Committee had been informed that the estimates received from the Board had been included in proposed programme budgets without change. The Advisory Committee intended to review the resources required by the Board to enable it to discharge

its responsibilities with regard to peace-keeping operations and would report to the General Assembly.

16. With regard to the implementation of the Board's recommendations, the Board would inform the Advisory Committee of those recommendations which had persistently failed to be implemented.

17. On the question of the Board's report on its audit of UNHCR, the Advisory Committee had indicated to the High Commissioner that many of the findings in the Board's current report concerned issues which had been raised in previous reports. It had therefore requested the High Commissioner to include in her next report to the Advisory Committee information on the action that had been taken to implement the Board's recommendations, particularly those concerning the role of the implementing partners of the Office of the United Nations High Commissioner for Refugees.

18. The Advisory Committee welcomed the Board's informative report on the liquidation audit of UNTAC (A/49/943). A comprehensive prior planning of disposition of assets was particularly essential for future peace-keeping missions, given the lessons learned from UNTAC. The Advisory Committee was convinced that there was a need to establish, within the Secretariat, expertise related to liquidation of assets. It believed, further, that the capacity of the Secretariat to control and account for the Organization's assets could be enhanced by the development and use of software packages for the purpose of tracking assets. Finally, the Advisory Committee had been informed by the Audit Operations Committee of the Board that when the Board had taken up the audit in October/November 1994, there had been a number of unresolved matters and the liquidation documentation had been incomplete. The Board therefore intended to carry out another audit, the findings of which would be provided to the General Assembly in February/March 1996. The Advisory Committee's comments on the Board's current report were therefore preliminary.

19. Mr. Amari (Tunisia), Vice-Chairman, took the Chair.

20. Mr. RAMOS (Spain), speaking on behalf of the European Union, welcomed the Board's unqualified opinion on the financial state of UNITAR. The Board's audit of the voluntary funds administered by UNHCR, however, had revealed the existence of irregular procedures in the selection of consultants, a failure to plan programmes of work, a lack of proper advertising and competition in procurement and discrepancies between inventories and stocks of non-perishable goods.

21. While the problems identified might be largely due to the rapid expansion of the programmes of UNHCR, it was important to ensure the proper functioning of internal oversight requirements. The European Union supported the Board's recommendation that programmes of work should be prepared for field offices and implementing partners and that letters of instruction should be sent out on time in order to strengthen programme planning. The necessary measures should also be taken to ensure sound choices of implementing partners. In addition, the procurement system must be made more efficient and greater control must be exercised over stock.

22. The European Union shared the Advisory Committee's concern over the persistent failure of UNHCR to implement several of the Board's recommendations, particularly those related to programme management and implementing partners. Every effort should be made to prevent a recurrence of that situation.

23. He regretted the delay in appointing a team to undertake the liquidation of UNTAC. Given the experience of the United Nations in that field, the explanations by the Administration of UNTAC were not satisfactory. The absence of a complete inventory showing the verifiable values of goods owned by UNTAC as of 1 October 1993 had prevented the Board from obtaining sufficient information about the goods acquired by the mission during its mandate, which was a prerequisite for any liquidation. The European Union agreed with the Board on the need to establish transparent and reliable methods for the submission of reports on assets and liabilities in the liquidation of missions. It was essential to complete the liquidation of UNTAC in the shortest possible time in order to reduce expenses and to ensure that the process did not take on the appearance of an ongoing operation. He supported the Board's proposal to carry out the final audit upon completion of the liquidation.

24. On the question of outstanding contributions, the European Union called upon Member States to fulfil their financial obligations to the Organization. It regretted that, despite the efforts of the Secretary-General to improve the administration and management of the Organization, the audited financial statements of UNTAC had still revealed deficiencies. The Office of Internal Oversight Services should oversee not only UNTAC but also other future missions to ensure strict compliance with the Financial Regulations and Rules and with basic accounting procedures.

25. The European Union supported the conclusions and recommendations of the Board of Auditors contained in the reports under consideration, as well as the Advisory Committee's comments thereon. Deadlines should be set for rectifying the problems noted and for providing Member States with detailed information on the issues identified by the Board as needing urgent action. In that connection, the Office of Internal Oversight Services had an important role to play in the supervision and control of the management mechanisms within the United Nations.

26. Mr. AHMED (India) said that the work of the Board of Auditors in reporting on shortcomings and problems in the activities of the United Nations and its efforts to find possible solutions had been particularly important given the membership's collective desire to see a more efficient and cost-effective Organization.

27. In some instances, the problems faced by the Organization were simple to identify and the solutions were obvious. For example, the Board had noted that cash-in-hand balances for the majority of peace-keeping operations could not be confirmed and that non-expendable property in most peace-keeping missions had not even been inventoried. Without a proper asset management system there could be no proper management decisions, duplication and waste could not be avoided and accountability would remain confined to paper. Member States had been assured by the Secretariat that those relatively routine but none the less

important systemic problems would be addressed immediately, and he sought confirmation that they were indeed problems of the past.

28. Regarding reforms to the procurement system, it seemed that some improvements were being made. To date, Member States had only received a progress report that still left many questions unanswered. Enormous potential savings could accrue to the Organization if the procurement system was properly reformed. However, the two most recent reports of the Board of Auditors on UNITAR and UNHCR had given rise to some concern. He noted that the Board had made the same observations as it had made in previous years; obviously there were still some shortcomings in the manner in which the United Nations had proceeded to address the problem.

29. Perhaps the most important report which the Board had submitted during the current year had been the one relating to the liquidation audit of UNTAC (A/49/943). Since UNTAC had been the first major United Nations operation of the 1990s, the Board's findings had been significant and there were important lessons to be learnt both by Member States and by the Organization. The huge loss of communications and electronic data processing equipment valued at $2.5 million, or the unexplained difference of $3.3 million between the value of prefabricated accommodation units reportedly donated to the Cambodian Government and the amount declared in the assets status report required urgent investigation, as did the erroneous purchase of 705 minibuses. His Government would welcome information on how the United Nations intended to avoid serious losses and prevent serious negligence in peace-keeping operations so that the financial contributions of Member States would be properly safeguarded in the future. A large part of the problem arose from the lack of proper inventory-keeping procedures: consequently there had been no asset management. The repeated plea for more staff could not explain the want of better managerial practices. The Secretariat should redeploy available resources and immediately implement an asset management system that allowed for proper checks on available materials and their timely transfer around the world.

30. On the matter of troop contributions, he reminded the Committee that India had been a major troop contributor to UNTAC but had still not received reimbursement from the Organization. In that connection, he asked whether the Department of Peace-Keeping Operations had completed its assessment of the total amounts owed to troop-contributing countries and whether that information was currently available from the Secretariat. He hoped that India's claims would be settled promptly.

31. His delegation endorsed the Board's observation that the current practice regarding valuation and transfer costs of assets between missions was not in tune with standard accounting practices, and called for the establishment of an appropriate policy in that regard. India also supported the Board's call for the evolution of standard procedures for a thorough review of all the assets and liabilities of a mission in liquidation before its assets were disposed of and its liabilities discharged, and for standard procedures governing the transfer of assets between missions.

32. Finally, he appealed to all Member States which were in arrears on Cambodia to pay their dues, reminding the Committee of the conclusion of the Board of

Auditors that the problem of unpaid assessments needed to be addressed if the liquidation of UNTAC was to be speedily completed.

AGENDA ITEM 116: PROPOSED PROGRAMME BUDGET FOR THE BIENNIUM 1996-1997 (continued) (A/50/6 (vols. I and II), A/50/7 and A/50/16)

First reading (continued)

Section 22 Office of the United Nations High Commissioner for Refugees

33. Mr. DJACTA (Algeria), supported by Mr. NKOUNKOU (Congo) and Mr. ODAGA-JALOMAYO (Uganda), noted the increased workload of UNHCR and called for the development of intervention plans that would enable the United Nations to coordinate its resources more effectively. The proposal to maintain resources for UNHCR at current levels was worrying since refugee numbers were rising. The fact that many of the Office's activities were funded from voluntary contributions, was, in itself, an additional cause for concern since extrabudgetary funding had been declining.

34. Mr. BRISEID (Norway) said that all United Nations humanitarian activities should be given adequate human and financial resources and that, in considering UNHCR funding, the Committee should bear in mind that the Office's programme of work was often carried out in unpredictable circumstances.

35. His delegation was concerned over the findings of the Board of Auditors regarding irregularities in the finances of UNHCR, and trusted that they would be cleared up as quickly as possible. He also urged Member States to boost extrabudgetary funding for UNHCR within the context of the overall coordination of humanitarian activities.

36. Mr. FAGUNDES (Brazil) welcomed the fact that the bulk of the resources allocated to UNHCR under the proposed programme budget would go towards operational needs, namely emergency response and relief and care and maintenance. He stressed the need to ensure that activities alien to the Office's mandate should not become part of its terms of reference and emphasized the importance of supporting and funding durable solutions to the structural problems which underlay refugee crises.

37. Mr. HAMID (Sudan) said that the Sudan had received a number of refugees from neighbouring States and was in the process of implementing a programme of voluntary return of refugees in conjunction with UNHCR. He noted, however, that UNHCR resources earmarked for Sudan had continued to dwindle and he trusted that the international community had not lost interest in the plight of refugees in the Sudan. His Government had been pleased to see that the Office's mandate included development projects designed to identify lasting and durable solutions to refugee problems.

38. Mr. MIRMOHAMMAD (Islamic Republic of Iran) proposed that UNHCR resources earmarked for travel and consultancies should be curtailed and reallocated to operational activities.

Section 23. United Nations Relief and Works Agency for Palestine Refugees in the Near East

39. Mr. DJACTA (Algeria) said he welcomed the decision to transfer the headquarters of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) to the theatre of operations, but he had been concerned to learn from the Advisory Committee's report that some operational difficulties were expected in connection with the relocation. He appealed to the General Assembly to take appropriate steps to ensure a smooth transfer.

40. Mr. AL-ASHABI (Yemen), supported by Mr. FATTAH (Egypt), called for continuing and increased resource allocation to UNRWA in view of its vital role in the ongoing peace process.

41. Mr. ODAGA-JALOMAYO (Uganda) expressed concern that, as of 7 June 1995, the Advisory Committee had been informed that sufficient funds had not been received for the agency's move from Vienna to the Gaza Strip (A/50/7, para. VI.16). He also requested further information on the whereabouts of the Commissioner-General's progress report on the move of UNRWA headquarters.

42. Mr. BRISEID (Norway) said that, while his delegation appreciated the fact that it had been possible to keep up the level of resources under section 23 before recosting, it was concerned that estimates for extrabudgetary resources were down by some 10 per cent. That decreased level of voluntary contributions was a challenge for all Member States, given the importance of the Agency and in the light of the developments in the peace process. Assistance must continue to be provided to the Palestine refugees in the upcoming biennium, and there should be a fair distribution of UNRWA resources between refugees in the West Bank and Gaza, and those in Lebanon, the Syrian Arab Republic and Jordan. The activities carried out by UNRWA should be seen as one aspect of the activities initiated as a result of the peace process, which must be properly coordinated. The United Nations Special Coordinator in the occupied territories had an important role to play in that connection.

43. Mr. ELMONTASER (Libyan Arab Jamahiriya) said that his delegation fully supported the activities under section 23, which must be given adequate resources. The fact that the transfer of the Agency's headquarters from Vienna to the Gaza Strip had not yet been completed was cause for concern.

44. Ms. BUERGO (Cuba) said that her delegation was fully committed to the activities of UNRWA, which must be provided with adequate resources until a definitive solution was found. The situation pertaining to the headquarters move must be resolved, and she supported the recommendations of the Advisory Committee in that connection.

45. Mr. TOYA (Japan) noted that the headquarters move was to be financed from extrabudgetary resources and expressed concern that adequate funding had not yet been received. That might necessitate a change in the plan. Lastly, he noted that the Advisory Committee had requested the Commissioner-General to prepare a progress report (A/50/7, para. VI.18).

46. Mr. TAKASU (Controller) said that the UNRWA headquarters, which had been temporarily located in Vienna, was now to be moved back to its area of operations, with its headquarters in the Gaza Strip and some offices in Amman. The Secretary-General had appealed for resources to fund the move. Some $4 million had been received to date and a further $4 million had been pledged. The Advisory Committee's estimate, however, was that $13.5 million would be needed for the move although that assumed the termination of some staff at Vienna and consequential new recruitment, which might not transpire. In the later event, the costs would be less. The Commissioner-General would report on the matter in due course.

Section 24. Department of Humanitarian Affairs

Section 25. Public information

Section 26. Administration and management

Section 27. Jointly financed administrative activities

Section 28. Special expenses

47. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions), presenting the Advisory Committee's recommendations on sections 24, 25, 26, 27 and 28, said, with regard to section 24 (Department of Humanitarian Affairs), that the Secretary-General had requested two P-5 and one P-3 post under that section. Since the Advisory Committee was awaiting the results of a management study of the operations of the Department of Humanitarian Affairs, it recommended that approval of the three posts should be deferred pending the completion of the study. Should these results of the study not be available before the programme budget was adopted, the Fifth Committee would need to consider further how to proceed.

48. The Advisory Committee was of the view that the current structure of the Department needed further review: for example, placing the Complex Emergency Division in New York while its Support Unit was in Geneva might adversely affect the administrative efficiency of the Division's work programme. The grade structure of the Department should also be reviewed.

49. The administration of trust funds entailed a heavy workload for the Department, and in that connection he drew the Fifth Committee's attention to the observations and recommendations of ACABQ on the need for donors to respect the Organization's regulations and rules, the need for the Organization to develop standard reporting procedures to reduce the excessive administrative overhead costs resulting from customized reports to meet donor requirements, and the need to appoint qualified United Nations staff to supervise, manage and monitor trust fund activities (A/50/7, paras. 116-118).

50. With respect to the stockpiling of humanitarian supplies, it was essential to maintain close cooperation with such other agencies as the Office of the United Nations High Commissioner for Refugees and the World Food Programme, which also maintained stockpiles, with a view to taking advantage of economies of scale.

51. Turning to section 25 (Public information), he said that the Advisory Committee had not endorsed the proposal regarding the retention of income from sales of publications for product development (A/50/7, para. VII.2). It had however, endorsed the request for the conversion of 10 Local level posts to the National Professional Officer category, since that was a much more cost-effective way of securing the services of Professional staff compared with the cost of International Professional Officers (para. VII.6). The Advisory Committee also reiterated its recommendation on the need to improve the presentation of the estimates for the Department of Public Information (para. VII.7).

52. In connection with the report on publications prepared by the Department of Public Information (A/AC.198/1995/3), ACABQ had concluded that the Department had only partially addressed the request by the General Assembly in resolution 49/38 B. The Advisory Committee recommended that the General Assembly should endorse the proposals in the report of the Secretary-General on publications policy (A/C.5/48/10), with the exception of those concerning the treatment of revenue (para. VII.12).

53. The Publications Board and its working groups should begin to discharge their respective mandates effectively as a matter of urgency. The Advisory Committee also recommended that the Joint Inspection Unit should be requested to conduct a comprehensive survey of the role publications played in implementing mandates of intergovernmental bodies and the extent to which recurrent publications could be made more cost-effective (A/50/7, para.83). The methodology for determining the cost of publications also needed to be refined.

54. The Advisory Committee had drawn attention to some steps to increase revenues, and recommended that communication links between Headquarters and the information centres should be improved, that there should be better coordination of information centre activities with similar tasks performed by specialized agencies, and that the administrative costs of the centres should be reduced (paras. VII.19-VII.20). The Advisory Committee also recommended that the Department of Public Information, acting as a lead agency, should study the issues raised in paragraph VII.21 of its report and submit a policy proposal, including financial implications, to the General Assembly.

55. Turning to section 26 (Common support services), he noted that estimates under its eight subsections totalled $952.7 million, or some 35.5 per cent of the proposed programme budget. Of that total, an amount of $472.8 million was for conference services.

56. In connection with sections 26A (Office of the Under-Secretary-General for Administration and Management), the Advisory Committee recommended that consideration of the five posts proposed for the administration of justice should be deferred. Under section 26B (Office of Programme Planning, Budget and Accounts), it recommended the transfer of four posts to the regular budget from the support account, but not the transfer of three General Service posts.

57. With regard to section 26C (Office of Human Resources Management), ACABQ agreed with the staffing proposals (para. VIII.10). The Advisory Committee had offered specific comments in connection with a number of issues relating to the

Office; in particular, it was of the view that changes in recruitment procedures should take account of the relevant provisions of the Charter and of the fact that the cooperation of the States Members of the United Nations must be sought in order to obtain the most qualified staff. The Office must also be transparent in such procedures as alternative recruitment methods and executive search. The introduction of such new terms as clusters, teams and client servers, in addition to units, divisions and sections in the Secretariat should not lead to confusion in nomenclature or result in any duplication. The Advisory Committee had requested the Secretary-General to look into that question and decide to what extent it was advisable to continue to use the current nomenclature (para. VIII.15).

58. Resources for training were increasing in line with the priority given to that activity. The Secretary-General should ensure that training programmes were cost-effective and were designed to address specific problems, the solution to which would enhance the capacity of the United Nations to deliver mandated activities. More in-house expertise should be used in the training of staff. The implementation of the new performance appraisal system should be carefully monitored and action should be taken, if necessary, to streamline the system.

59. Turning to section 26D (Support services, Headquarters), he said that the Advisory Committee had commented on the need to enhance coordination in the use of new technology, the acquisition of software and hardware, and the development of telecommunication facilities, and had called for a more active role for the Technological Innovations Board in that regard (para. VIII.30). The future use of old facilities such as the New York Computing Service needed evaluation, and the Secretary-General should review the long-term need for the use of alternative voice/data circuits, taking into account the growing use of satellite telecommunication facilities (para. VIII.40). The Advisory Committee would submit further recommendations when it examined the report of the Secretary-General on the United Nations telecommunications network.

60. The Advisory Committee had commented on the extrabudgetary resources reimbursed to the section for services rendered, and had concluded that steps should be taken by the Secretariat to ensure that a fair share of resources should be reimbursed (A/50/7, paras. VIII.26-28). The possibility of charging for public access to United Nations databases should be examined, although care should be taken not to charge Member States for information they were now able to access free of charge. A review should also be made of the terms under which the press and other entities occupied space in buildings owned or rented by the United Nations free of charge or at less than commercial rates, with a view to considering the possibility of charging appropriate rents.

61. The Advisory Committee agreed with the Secretary-General's proposal that a D-2 post should be redeployed from subprogramme 5 to subprogramme 2 (para. VIII.30), but had recommended that the request for the reclassification of a D-1 post to the D-2 level should be deferred until the Secretary-General's full report on the reform of procurement services was taken up (para. VIII.42). The Advisory Committee would revert to the costs estimated under the regular budget in connection with the rental of the FF building after it had received additional information.

62. With regard to section 26E (conference services), he said that, with the exception of the proposal for two additional posts referred to in paragraph VIII.76 of its report, the Advisory Committee recommended acceptance of all the proposals of the Secretary-General, as summarized in paragraph VIII.54. Most of the general issues arising in connection with section 26E had been debated under agenda item 119, on the pattern of conferences.

63. With regard to sections 26F, 26G and 26H relating to the administrative costs in Geneva, Vienna and Nairobi respectively the Advisory Committee recommended acceptance of the proposals regarding post changes in Geneva. It welcomed the ongoing management study at Geneva, and hoped that the question of streamlining general services would be addressed in conjunction with the implementation of the second phase of the review referred to in paragraph 19 of its report. As indicated in paragraphs VIII.82 and VIII.88 of the Advisory Committee's report, the Secretary-General had been requested to identify all positions which had been continuously financed from general temporary assistance. With regard to the reorganization at Nairobi (para. VIII.87), he drew attention to the statement he had made at the Committee's 16th meeting concerning the relevant resolutions of the General Assembly and the decisions of the Governing Council of the United Nations Environment Programme.

64. In connection with section 27 (Jointly financed administrative activities), he drew attention to the Advisory Committee's comments on the International Civil Service Commission (para. IX.3), and its views on the estimates for the Joint Inspection Unit (JIU) (paras. IX.4-IX.10). The Advisory Committee had discussed those estimates with representatives of the Secretary-General, as well as with the Chairman and Executive Secretary of JIU, who had provided additional information. As indicated in paragraph IX.8, the Chairman of JIU had expressed concern about the adequacy of the staff resources requested in the Secretary-General's budget proposals. The Advisory Committee had requested JIU to review the current practice of allocating travel funds, so as to ensure their most efficient use (para. IX.9) and had requested information from the Secretariat on the steps taken to implement paragraph 12 of resolution 48/221 on the possibility of providing JIU with extrabudgetary resources and programme support for specific activities of inspection, evaluation and investigation in the areas linked to those resources (para. IX.10).

65. With regard to section 28 (Special expenses), he said that the bulk of the resources were for after-service health insurance coverage and reflected an 8.3 per cent increase before recosting (para. IX.15). In view of the high rate of increase in the cost of medical services, ACABQ welcomed the actuarial study referred to in paragraph IX.17, which would enable the Secretariat to evaluate the long-term viability of the after-service insurance scheme.

66. The Advisory Committee recommended that adequate staff resources should be made available, through redeployment, to handle the increasing number of claims submitted to the United Nations Claims Board and to the Board on Compensation Claims (para. IX.19). Lastly, it emphasized the need for an effective unified security coordination system to enhance the security and safety of the staff of the organizations of the United Nations system (para. IX.22).

Section 24: Department of Humanitarian Affairs

67. Mr. DJACTA (Algeria) said that his country fully supported the work of the Department of Humanitarian Affairs and would make every effort to ensure that it had the necessary means to carry out its mandate. The incidence of emergencies had grown over the years since the adoption of General Assembly resolution 46/182. His delegation welcomed the improved coordination of humanitarian affairs within the United Nations system, through such mechanisms as the Inter-Agency Standing Committee, the consolidated appeals process and the Central Emergency Revolving Fund. In addition, the Department had rendered valuable assistance in dealing with the growing problem of mine clearance and it was essential that it should be provided with adequate resources for that task.

68. His delegation was therefore concerned by the conclusion in paragraph VI.22 of the Advisory Committee's report that approval for the additional posts should be deferred pending completion of the management study on the Department. He noted that there was no mandate for such a study provided in the budget for the biennium 1994-1995; furthermore, the Department of Humanitarian Affairs had been established on the basis of extrabudgetary, not regular budget, resources: the conclusion reached by ACABQ therefore appeared to be without foundation.

69. The Advisory Committee had also called for the formulation of a financial strategy, a task which would require further resources over and above those needed for the proposed three new posts. He wondered whether, in view of that requirement, additional funding might be provided from the regular budget, and he sought the views of the Advisory Committee on that matter.

70. Finally, noting that the Department had responded on 20 separate occasions to emergencies in Africa, he stressed the need for a swift and effective response to such emergencies and said he hoped that, when emergency situations arose, it would not be necessary to wait for the results of a study before action was taken.

71. Mr. RAMOS (Spain), speaking on behalf of the European Union, said that the European Union attached great importance to the role of the Department of Humanitarian Affairs and believed that a larger appropriation should have been proposed for section 24. The appropriation in the proposed budget represented an increase over the previous biennium of only 1.8 per cent. The European Union welcomed the ongoing management study, which would identify the extent to which the Department's core functions could be financed from the regular budget, and it hoped that ACABQ would report on that issue when the General Assembly re-examined the issue of the financing of core posts in the Department of Humanitarian Affairs. Pending the completion of the management study, the European Union welcomed the Secretary-General's proposals as a starting point.

72. He concurred with the Advisory Committee's recommendations that the management study should be as comprehensive as possible and should aim at rationalizing the use of the Department's financial resources. In addition, the European Union agreed with ACABQ on the advisability of transferring the administration of certain trust funds from Geneva to New York, a move which, by bringing the administering office closer to the unit concerned, would improve the management of the funds and would be consistent with the aim of ensuring a

more streamlined and transparent system of trust-fund financing for the Department of Humanitarian Affairs.

73. Mr. DECOTIIS (United States of America) commended the Department of Humanitarian Affairs on its effective role in enhancing the ability of donors to respond to emergencies through a more efficient use of contributions and better implementation of relief programmes. In view of the critical role assigned to the Department, his delegation was concerned at its overdependence on extrabudgetary resources to finance a significant proportion of its staff and strongly believed that, through a process of redeployment, the Department should be provided with a more secure and sustainable financial base.

74. Finally, his delegation concurred with the Advisory Committee's view that no further action should be taken on the staffing requirements and resource levels of the Department until the management study had been carried out and, accordingly, urged the Department to expedite completion of that study.

75. Mr. GODA (Japan) said that, in view of the importance of the activities of the Department of Humanitarian Affairs, it was essential that it should be provided with the necessary resources to enable it to carry out its mandate. Noting the recommendation in the Advisory Committee's report that approval of the additional posts proposed should be deferred until the management study had been completed, he pointed out that the Department's resource requirements for the next biennium were very modest and requested further information on the schedule of the management study so that appropriate measures could be taken by ACABQ and the Fifth Committee to ensure that the Department was provided with the necessary resources.

76. Noting that the start-up phase of the early warning system in the Department of Humanitarian Affairs would be completed in 1995, he requested additional information from the Secretariat, to be provided in informal consultations, on the steps which the Department planned to take towards implementing the early warning system on an Organization-wide basis.

77. Mr. KOUZNETSOV (Russian Federation) said that his delegation concurred with the views of the European Union concerning the activities of the Department of Humanitarian Affairs. In view of the importance of those activities, the management study, including the elaboration of a financial strategy, should be concluded as swiftly as possible. Once the study had been completed, it would be easier for delegations, guided by the comments of the Advisory Committee, to give substantial consideration to the question of creating new posts - permanent or temporary - for the Department.

78. Mr. GOKHALE (India) said that his delegation fully concurred with the recommendations of the Advisory Committee relating to section 24.

79. Mr. BRISEID (Norway) said that his delegation wished to associate itself with the statement made by the representative of Spain, particularly in view of the great importance of humanitarian activities in general. He cautioned, however, about the danger of duplication and stressed the need for maximum coordination both within the Department and between the Department and other agencies.

80. The increasing scale and frequency of emergencies necessitated a corresponding strengthening of the capacity of the Department, which, in turn, required a strengthened backstopping capacity, especially in view of the additional functions assigned to it in the area of disaster reduction, environmental disasters and mine clearance activities. For that reason, his delegation was concerned over the large number of posts financed from extrabudgetary resources. At the same time, it welcomed the proposed increased albeit modest - in the resources requested for the Department in the proposed budget but was concerned about the decline in extrabudgetary resources, which set an additional challenge both for the Secretariat and for Member States.

81. Mr. ODAGA-JALOMAYO (Uganda) said that his delegation had noted the decision by the Department to conduct a management study, with particular reference to the possibility of transferring posts from extrabudgetary funding to the regular budget, and it wondered how work on that study was progressing. He hoped that the views of the Advisory Committee, as set forth in paragraph VI.22 of its report, would be taken into consideration during the preparation of the management report.

82. His delegation fully agreed with ACABQ that approval for the new posts should be deferred, pending the outcome of the management study. Similarly, it concurred with the views expressed by ACABQ in paragraph VI.21 of its report regarding the high number of extrabudgetary posts, some at the D-1 and D-2 levels, and the recommendation in paragraph VI.23 that measures should be taken to consolidate some operational activities of the trust funds administered by the Department in the interests of efficiency and effective control.

83. Mr. TAKASU (Controller) said that, since its establishment under General Assembly resolution 46/182, the Department of Humanitarian Affairs had endeavoured to strengthen its operations through restructuring measures and the redeployment of resources, without seeking additional budgetary funding. For the biennium 1996-1997, it sought an additional three posts, which would bring its regular budget established staff complement to 75. He pointed out, however, that the Department also used the services of some 100 Professional, 28 General Service and 48 Local staff members. The aim of the management study was to address the issue of the extrabudgetary funding of posts; it was not concerned with the regular budget posts.

84. The Department of Humanitarian Affairs had decided to enlist the services of an independent expert to study the utilization of extrabudgetary resources in the administration of the Department's many trust funds, with a view to further streamlining and rationalizing that utilization. Approval of the three additional posts should therefore not be affected by the outcome of the study.

85. On the issue of the financing of the study itself, he said that extrabudgetary funding had been secured. There had been delays in appointing an expert, and work on the study, which had only just commenced, would not be concluded until early 1996.

86. With regard to the deployment of the three new posts, he said that two would be assigned to the Complex Emergency Division in New York, one to deal with Africa and the other, at the P-5 level, to head the Asia, Europe and Latin

America Section. The incumbent of the third post would head the Complex Emergency Support Unit in the Geneva Office, strengthening coordination with field coordinators. He stressed once again that the three posts, which were all very necessary, were not subject to the outcome of the management review.

87. In response to the question relating to the early warning system, he confirmed that the first phase had been completed and that the Department was currently seeking additional extrabudgetary resources for the next biennium to carry out the next phase of the project.

88. Mr. DJACTA (Algeria) asked, in the light of the clarification given by the Controller, whether the Advisory Committee could confirm that the management study was being financed from extrabudgetary resources.

89. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions) said that the Advisory Committee's recommendations had not been based on whether the management study was financed from extrabudgetary or from regular budget resources. As stated in paragraph VI.20 of its report, the Advisory Committee had been informed that the Department planned to undertake a management study in 1995 on which extrabudgetary posts should be transferred to the regular budget of the Department. The purpose of the study, therefore, was to indicate to the Department which extrabudgetary posts currently in existence performed core functions and should therefore be transferred to regular budget funding. Accordingly, ACABQ had concluded that it would be better to await the results of the study and to see whether the three posts under consideration fell into the category of core functions. If, however, the results of the study were not available before the end of 1995, the Committee would have to decide how to proceed in order to meet the Department's requirements.

90. Mr. DJACTA (Algeria) said that, as clarified by the Chairman of ACABQ, the decision of the General Assembly should not be held up pending the results of the study, particularly since the study was not expected to be completed by the end of 1995.

The meeting rose at 1 p.m.